

Comptroller Circular #4 1.

GENERAL INFORMATION FOR THE CONTROL AND
PROCESSING OF OBLIGATION DATA

I. Purpose:

a. To suggest to the allottee a simplified and uniform method of maintaining allotment information as required by CFR XV wherein it is stated, in general, that the allottee is responsible for the prevention of over-obligation of monies allotted.

b. To inform all operating divisions within the scope of Washington headquarters of the documentary media to be utilized in transmitting obligation information to the Finance Division and in maintaining their internal allotment records.

c. To provide, in general terms, the sources of obligation data to standardize the processing of information and coordinate the obligations recorded in allottees' memorandum records with the official Agency records maintained in the Finance Division.

II. General:

a. The obligation procedure for operating divisions applies only to the fiscal year 1953, beginning 1 July 1952 and thereafter. Prior fiscal years will not be changed.

b. When obligations are incurred at headquarters, they should be reported immediately to the Finance Division in order that they may be included currently in the official accounts and reports of the Agency.

c. Allotment ledger form, Exhibit A, represents the suggested means of maintaining for the allottee his allotment records, in that he may have readily available a current record of available funds for present or future obligations.

III. Procedure:

a. Exhibit A, attached, represents a suggested allotment ledger which may be used by the allottee in maintaining his internal allotment records. Deviations from this form may be utilized at the allottee's discretion, however, for good record keeping, the principles involved with sample form should not be basically altered.

Descriptions and explanations pertaining to the allotment ledger form are shown within the same form and are self-explanatory.

b. There are many types of documents initiated in Washington evidencing obligations, which enable the allottee to obligate funds allotted on the

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